

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

200 W. Washington, Suite 301  
Indianapolis, IN 46204  
(317) 233-0696  
<http://www.in.gov/legislative>

**FISCAL IMPACT STATEMENT**

**LS 7492**

**BILL NUMBER:** SB 543

**NOTE PREPARED:** Jan 14, 2009

**BILL AMENDED:**

**SUBJECT:** Child support.

**FIRST AUTHOR:** Sen. Taylor

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:** \_\_\_ **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** Pending

**Summary of Legislation:** This bill provides a \$1,000 deduction from Adjusted Gross Income for each child for whom a noncustodial parent is paying more than 50% of the noncustodial parent's child's living expenses during a taxable year. It requires a court to order interest charges on all delinquent child support payments up to seven percent per month. The bill also provides that current income withholding requirement for Title IV-D child support payments apply to all child support payments.

**Effective Date:** July 1, 2009.

**Explanation of State Expenditures:** *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:**

**Information Sources:**

**Fiscal Analyst:** Jessica Harmon, 317-232-9854.